APPENDIX

IN THE
SUPREME COURT OF THE UNITED STATES
OCTOBER TERM, 1909

No. 407

STELLA P. FLINT, AS GENERAL GUARDIAN OF THE PROPERTY OF SAMUEL N. STONE, JR., A MINOR, APPELLANT,

v.

STONE TRACY COMPANY ET AL.

Appeal from the Circuit Court of the United States for the District of Vermont

---

Also fourteen other cases advanced for hearing with the preceding case, viz: Nos. 751, 752, 753, 754, 757, 767, 775, 784, 785, 796, 797, 800, 816, and 819

SUPPLEMENTAL BRIEF FOR
THE UNITED STATES

* * * *

[4] II.

In a true view of the legislative growth of the general revenue measure forming chapter 6 of the enactments of the first session of the Sixty-first Congress, section 38 did not originate in the Senate.

The general history of the matter is as follows:

(*a*) H. R. 1438 was passed by the House without a corporation tax and with an inheritance tax and other provisions which disappeared in the Senate.

(*b*) A form of the corporation tax, importantly different from that finally enacted, was introduced as an amendment in the Senate; and the Senate passed the bill with that and other amendments.

(*c*) The House refused to concur in the Senate amendments to its bill; and that refusal embraced the corporation tax amendment.

(*d*) A conference committee was appointed by each House of Congress, and the conferees finally agreed upon the present form of the corporation tax. The important differences between such tax as approved by the conferees of the Senate and House and the form of the tax originally offered in the Senate will appear from House Document No. 92 of the Sixty-first Congress, first session, pages 402-413 and pages 457-461. The latter pages show the form of the corporation tax section both as finally passed by both Houses and as proposed by the conferees.

[5] (*e*) Section 38 in the new and different form given to it by the conferees was reported to each House by its conferees.

(*f*) The House passed the section as submitted by its conferees.

(*g*) After its passage by the House the present section 38 was passed by the Senate.

It results that, as the present section 38 is vitally different from the section originally proposed in the Senate and as the present form of the section originated with the conferees of the House as well as of the Senate, this corporation tax law did originate in the House. It can properly be said to have originated with its submission to the House by the representatives of that body in the conference. Further, the present form of the section passed the House before it was voted on in the Senate; and it may well be said that a bill originates in that House which first passes it.

III.

Chapter 6 of the acts of the first session of the Sixty-first Congress, containing section 38, is now in the official custody of the Secretary of State; and it bears the usual certificate of the Clerk of the House of Representatives *that the measure originated in that House;* and it is signed by the President of the Senate and Speaker of the House in the usual way; and it bears the signature of the President in approval of the act.

* * * *